IN THE UNITED STATES DISTRICT COURT FOR

THE WESTERN	DISTRICT OF OKLAHOMA	
JERRY B. BILLINGS,	1	OCT 222007
DERIVI B. BIELINGO,	,	ROBERT D. DENNIS, CLERK
Plaintiff,))	U.S. DIST. COURT, WESTERN DIST. OF OKL
vs.) No. CIV-06-12	203-W
MICHAEL J. ASTRUE, Commissioner of the Social Security Administration, Defendant.))))	

On September 27, 2007, United States Magistrate Judge Doyle W. Argo issued a Report and Recommendation in this matter and recommended that this Court reverse the decision of the defendant, Michael J. Astrue, Commissioner of the Social Security Administration ("Commissioner"), denying plaintiff Jerry B. Billings disability insurance benefits. The parties were advised of their right to file an objection to the Report and Recommendation, but neither party objected within the allotted time.

ORDER

Upon de novo review of the record, the Court concurs that reversal of the Commissioner's decision as well as remand of this matter for further proceedings is warranted for the reasons stated by Magistrate Judge Argo.

Accordingly, the Court

- (1) ADOPTS the Report and Recommendation issued on September 27, 2007;
- (2) REVERSES the decision of the Commissioner denying Billings' Application for Disability Insurance Benefits;
- (3) REMANDS this matter to the Commissioner for further proceedings in accordance with Magistrate Judge Argo's Report and Recommendation, and in particular,

DIRECTS the administrative law judge ("ALJ") upon remand to consider and discuss the impact, if any, of the disability determination of the Veterans Administration ("VA") on Billings' assertion that he has severe impairments affecting his ability to work. The ALJ is further directed that if she rejects at step two of the five-step sequential evaluation process the VA's disability determination as evidence of a severe impairment during the adjudicative period, she must explain why she did not find it persuasive; and

- (4) DECLINES to consider the remaining challenges advanced by Billings on the grounds that the foregoing issue is dispositive of the instant appeal; and
 - (5) ORDERS that judgment in accordance with this Order issue forthwith. ENTERED this 22 md day of October, 2007.

LÉE R. WEST

UNITED STATES DISTRICT JUDGE